

September 6, 2024

NWN OPUC Advice No. 24-11A / UG 510  
(UM 2123)**VIA ELECTRONIC FILING**

Public Utility Commission of Oregon  
Attention: Filing Center  
201 High Street SE, Suite 100  
Post Office Box 1088  
Salem, Oregon 97308-1088

**Re: REPLACEMENT FILING  
REQUEST FOR AMORTIZATION OF CERTAIN NON-GAS COST DEFERRED  
ACCOUNTS RELATING TO: UM 2123 – Net Curtailment and Entitlement Revenues**

Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), files herewith revisions and additions to its Tariff, P.U.C. Or. 25,<sup>1</sup> stated to become effective with service on and after November 1, 2024, as follows:

Fourth Revision of Sheet 168-1	Schedule 168	Temporary Rate Adjustment – Net Curtailment and Entitlement Revenues
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This filing replaces, in its entirety, the tariff sheet and Exhibit A originally filed under NWN OPUC Advice No. 24-11 (UG 510), dated August 1, 2024. The purpose of this replacement filing is to update the revenue sensitivity rate from 2.883% to 3.035% as the Company inadvertently did not update the uncollectible portion of the rate at the time of the August 1 filing.

**Purpose**

The purpose of this filing is to request amortization of amounts deferred under docket UM 2123 Net Curtailment and Entitlement Revenues for inclusion in rates effective November 1, 2024. The Company last adjusted rates for this purpose effective November 1, 2023.

**Background:**

This filing is in compliance with ORS 757.259, which authorizes deferred utility expenses or revenues to be allowed (amortized) in rates to the extent authorized by the Public Utility Commission of Oregon (Commission) in a proceeding to change rates. All of the deferrals included in this filing occurred with appropriate application by Commission authorization, as rate orders or under approved tariffs.

As part of the Comprehensive Stipulation adopted by the Commission in Order No. 20-364 in docket UG 388, NW Natural will defer any net curtailment and entitlement revenues with amortization of net deferral balances through Schedule 168. The deferral supporting this treatment was approved in docket UM 2123.

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<sup>1</sup> Tariff P.U.C. Or. 25 originated November 1, 2012 with docket UG 221; Order No. 12-408 as supplemented by Order No.12-437, and was filed in accordance with ORS 767.205 and OAR 860-022-0005.

### **Proposed Changes**

The net effect of removing the temporary adjustment applied to rates effective November 1, 2023, and the application of the new temporary adjustment is to decrease the Company's annual revenues by \$1,041,651, or 0.11%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 55 therms will decrease \$0.10. The monthly decrease for the average industrial Rate Schedule 3 customer using about 1,255 therms is \$1.22, the average industrial Rate Schedule 31 firm sales customer using 5,430 therms will see a monthly decrease of about \$3.27, and the average industrial Rate Schedule 32 firm sales customer using about 20,942 therms will see a monthly decrease of about \$6.78.

In compliance with OAR 860-022-0025 the Company states that the number of customers affected by the proposed change in this filing is 640,507 residential customers, 62,075 commercial customers, and 601 industrial customers.

In support of this filing, the Company includes supporting materials as part of this filing and will separately submit work papers in electronic format, all of which are incorporated herein by reference.

### **Conclusion**

In accordance with ORS 757.205, copies of this letter and the filing made herewith are available in the Company's main office in Oregon and on its website at [www.nwnatural.com](http://www.nwnatural.com).

Please address correspondence on this matter to Lora Bourdo at [lora.bourdo@nwnatural.com](mailto:lora.bourdo@nwnatural.com) with copies to the following:

eFiling  
Rates & Regulatory Affairs  
NW Natural  
250 SW Taylor Street  
Portland, Oregon 97204  
Fax: (503) 220-2579  
Telephone: (503) 610-7330  
[eFiling@nwnatural.com](mailto:eFiling@nwnatural.com)

Sincerely,

NW NATURAL

*/s/ Kyle Walker, CPA*

Kyle Walker, CPA  
Rates/Regulatory Senior Manager

Attachment: Exhibit A – Supporting Materials

**NORTHWEST NATURAL GAS COMPANY**

P.U.C. Or. 25

Fourth Revision of Sheet 168-1  
 Cancels Third Revision of Sheet 168-1

**SCHEDULE 168  
 TEMPORARY RATE ADJUSTMENT – NET CURTAILMENT AND ENTITLEMENT  
 REVENUES**

**PURPOSE:**

To credit Firm Sales Service Customers served under the below-listed Rate Schedules for the Oregon share of curtailment and entitlement revenues received by NW Natural net of incremental costs related to curtailment and entitlement orders as adopted by Commission Order No. 20-364 in Docket UG 388 entered on October 16, 2020.

**APPLICABLE:**

To Firm Sales Service Customers on the Rate Schedules of this Tariff listed below:

Rate Schedule 2	Rate Schedule 31
Rate Schedule 3	Rate Schedule 32
Rate Schedule 27	

**APPLICATION TO RATE SCHEDULES:**

The adjustment amount shown below is included in the Temporary Adjustments reflected in the above-listed Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

Effective November 1, 2024

Schedule	Block	Total Adjustment
2		(\$0.00320)
3 CSF		(\$0.00238)
3 ISF		(\$0.00175)
27		(\$0.00276)
31 CSF	Block 1	(\$0.00164)
	Block 2	(\$0.00150)
31 ISF	Block 1	(\$0.00115)
	Block 2	(\$0.00104)
32 CSF	Block 1	(\$0.00101)
	Block 2	(\$0.00086)
	Block 3	(\$0.00060)
	Block 4	(\$0.00035)
	Block 5	(\$0.00016)
	Block 6	(\$0.00008)
32 ISF	Block 1	(\$0.00065)
	Block 2	(\$0.00055)
	Block 3	(\$0.00039)
	Block 4	(\$0.00023)
	Block 5	(\$0.00011)
	Block 6	(\$0.00006)

(C)

(I)

(I)

**GENERAL TERMS:**

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other Schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

Issued September 6, 2024  
 NWN OPUC Advice No. 24-11A

Effective with service on  
 and after November 1, 2024

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferral Amortizations  
Net Curtailment and Entitlement Revenues

UM 2123

NWN OPUC Advice No. 24-11A / UG 510

September 6, 2024

# NW NATURAL

## EXHIBIT A

### Supporting Materials

#### Non-Gas Cost Deferral Amortizations Net Curtailment and Entitlement Revenues

NWN OPUC ADVICE NO. 24-11A / UG 510

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232060 Oregon Curtailment and Entitlement Revenue Deferral	6
232065 Curtailment and Entitlement Revenue Amortization	7

NW Natural  
 Rates & Regulatory Affairs

2024-25 PGA - Oregon: September Filing

Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

ALL VOLUMES IN THERMS

											Curtailed and Entitlement Revenues		
											(1,837,214)	Temporary Increment	
											3.035% add revenue sensitive factor		
											(1,894,717) to all firm sales		
											Proposed Amount: Revenue Sensitive Multiplier: Amount to Amortize:		
											Multiplier	Allocation to RS	Increment
											M	N	O
Schedule	Block	A	B	C	D	E	F = E * A	G	H	I			
		Oregon PGA	Billing	WACOG &	Temps from	MARGIN		Volumetric	Customer	Customers	Total	Proposed Amount:	
		Rate from	Demand from	Temp from	Temporary	Rate	Margin	Charge	Customers	Margin	Revenue Sensitive Multiplier:	Amount to Amortize:	
		Column A	Column A	Column B+C+D*	Column A	Rate	Margin	Customers	Customers	Margin	Revenue Sensitive Multiplier:	Amount to Amortize:	
		Column F	Column A	Column B+C+D*	Column A	Rate	Margin	Customers	Customers	Margin	Revenue Sensitive Multiplier:	Amount to Amortize:	
2R		423,059,269	\$1,29519	\$0.54757	\$0.06135	\$0.68627	\$290,332,884	\$8.00	640,507	\$351,821,556	1.0	(\$1,355,149)	(\$0.00320)
3C Firm Sales		178,618,735	\$1.08753	\$0.54757	(\$0.01882)	\$0.55878	\$99,808,577	\$15.00	59,212	\$110,466,737	1.0	(\$425,497)	(\$0.00238)
3I Firm Sales		5,103,738	\$1.05830	\$0.54757	\$0.06884	\$0.44189	\$2,255,291	\$15.00	339	\$2,316,311	1.0	(\$8,922)	(\$0.00175)
27 Dry Out		742,733	\$1.08605	\$0.54757	\$0.03969	\$0.49879	\$370,468	\$8.00	1,685	\$532,228	1.0	(\$2,050)	(\$0.00276)
31C Firm Sales	Block 1	12,281,908	\$0.75920	\$0.44732	\$0.00500	\$0.30688	\$6,585,003	\$325.00	658	\$9,151,203	1.0	(\$35,249)	(\$0.00164)
	Block 2	10,043,265	\$0.73098	\$0.44732	\$0.00328	\$0.28038					1.0		(\$0.00150)
31C Firm Trans	Block 1	1,267,742	\$0.29503	\$0.00000	\$0.01874	\$0.27629	\$702,627	\$575.00	59	\$1,109,727	0.0	\$0	\$0.00000
	Block 2	1,392,960	\$0.26998	\$0.00000	\$0.01702	\$0.25296					0.0	\$0	\$0.00000
31I Firm Sales	Block 1	3,698,785	\$0.74421	\$0.44732	\$0.06165	\$0.23524	\$2,493,499	\$325.00	174	\$3,172,099	1.0	(\$12,218)	(\$0.00115)
	Block 2	7,639,515	\$0.72013	\$0.44732	\$0.06031	\$0.21250					1.0		(\$0.00104)
31I Firm Trans	Block 1	144,356	\$0.25351	\$0.00000	\$0.01499	\$0.23852	\$110,408	\$575.00	6	\$151,808	0.0	\$0	\$0.00000
	Block 2	351,741	\$0.22946	\$0.00000	\$0.01346	\$0.21600					0.0	\$0	\$0.00000
32C Firm Sales <sup>1</sup>	Block 1	34,618,514	\$0.67131	\$0.44732	\$0.06080	\$0.16319	\$7,128,149	\$675.00	520	\$11,443,826	1.0	(\$44,079)	(\$0.00101)
	Block 2	9,360,621	\$0.64449	\$0.44732	\$0.05874	\$0.13843					1.0		(\$0.00086)
	Block 3	1,566,490	\$0.59997	\$0.44732	\$0.05533	\$0.09732					1.0		(\$0.00060)
	Block 4	544,281	\$0.55528	\$0.44732	\$0.05190	\$0.05606					1.0		(\$0.00035)
	Block 5	0	\$0.52318	\$0.44732	\$0.04944	\$0.02642					1.0		(\$0.00016)
	Block 6	0	\$0.50796	\$0.44732	\$0.04827	\$0.01237					1.0		(\$0.00008)
32I Firm Sales <sup>1</sup>	Block 1	8,547,588	\$0.62727	\$0.44732	\$0.05252	\$0.12743	\$2,260,433	\$675.00	88	\$2,999,474	1.0	(\$11,553)	(\$0.00065)
	Block 2	7,603,172	\$0.60740	\$0.44732	\$0.05182	\$0.10826					1.0		(\$0.00055)
	Block 3	2,763,251	\$0.57416	\$0.44732	\$0.05061	\$0.07623					1.0		(\$0.00039)
	Block 4	3,005,494	\$0.54104	\$0.44732	\$0.04942	\$0.04430					1.0		(\$0.00023)
	Block 5	195,767	\$0.51791	\$0.44732	\$0.04858	\$0.02201					1.0		(\$0.00011)
	Block 6	0	\$0.50628	\$0.44732	\$0.04817	\$0.01079					1.0		(\$0.00006)
32C Firm Trans	Block 1	2,721,537	\$0.13325	\$0.00000	\$0.00423	\$0.12902	\$671,636	\$925.00	27	\$987,040	0.0	\$0	\$0.00000
	Block 2	2,020,003	\$0.11366	\$0.00000	\$0.00338	\$0.11028					0.0	\$0	\$0.00000
	Block 3	707,839	\$0.08114	\$0.00000	\$0.00198	\$0.07916					0.0	\$0	\$0.00000
	Block 4	869,038	\$0.04857	\$0.00000	\$0.00058	\$0.04799					0.0	\$0	\$0.00000
	Block 5	0	\$0.02899	\$0.00000	(\$0.00027)	\$0.02926					0.0	\$0	\$0.00000
	Block 6	0	\$0.01601	\$0.00000	(\$0.00084)	\$0.01685					0.0	\$0	\$0.00000
32I Firm Trans	Block 1	11,657,702	\$0.13029	\$0.00000	\$0.00345	\$0.12684	\$5,974,736	\$925.00	101	\$7,233,851	0.0	\$0	\$0.00000
	Block 2	17,056,306	\$0.11125	\$0.00000	\$0.00279	\$0.10846					0.0	\$0	\$0.00000
	Block 3	10,569,490	\$0.07953	\$0.00000	\$0.00169	\$0.07784					0.0	\$0	\$0.00000
	Block 4	22,324,991	\$0.04783	\$0.00000	\$0.00058	\$0.04725					0.0	\$0	\$0.00000
	Block 5	22,115,808	\$0.02874	\$0.00000	(\$0.00009)	\$0.02883					0.0	\$0	\$0.00000
	Block 6	7,865,614	\$0.01613	\$0.00000	(\$0.00052)	\$0.01665					0.0	\$0	\$0.00000
32C Interr Sales	Block 1	4,649,733	\$0.64462	\$0.44732	\$0.05827	\$0.13903	\$2,121,406	\$675.00	39	\$2,437,306	0.0	\$0	\$0.00000
	Block 2	6,816,872	\$0.62250	\$0.44732	\$0.05712	\$0.11806					0.0	\$0	\$0.00000
	Block 3	3,782,502	\$0.58557	\$0.44732	\$0.05519	\$0.08306					0.0	\$0	\$0.00000
	Block 4	5,561,835	\$0.54861	\$0.44732	\$0.05325	\$0.04804					0.0	\$0	\$0.00000
	Block 5	3,284,822	\$0.52644	\$0.44732	\$0.05209	\$0.02703					0.0	\$0	\$0.00000
	Block 6	0	\$0.51023	\$0.44732	\$0.05124	\$0.01167					0.0	\$0	\$0.00000
32I Interr Sales	Block 1	4,653,469	\$0.62793	\$0.44732	\$0.05593	\$0.12468	\$2,007,813	\$675.00	55	\$2,453,313	0.0	\$0	\$0.00000
	Block 2	6,055,122	\$0.60846	\$0.44732	\$0.05521	\$0.10593					0.0	\$0	\$0.00000
	Block 3	3,505,859	\$0.57596	\$0.44732	\$0.05398	\$0.07466					0.0	\$0	\$0.00000
	Block 4	9,726,364	\$0.54347	\$0.44732	\$0.05278	\$0.04337					0.0	\$0	\$0.00000
	Block 5	4,171,536	\$0.52396	\$0.44732	\$0.05204	\$0.02460					0.0	\$0	\$0.00000
	Block 6	0	\$0.50968	\$0.44732	\$0.05150	\$0.01086					0.0	\$0	\$0.00000
32C Interr Trans	Block 1	822,778	\$0.12471	\$0.00000	\$0.00240	\$0.12231	\$510,575	\$925.00	3	\$543,875	0.0	\$0	\$0.00000
	Block 2	1,679,150	\$0.10645	\$0.00000	\$0.00183	\$0.10462					0.0	\$0	\$0.00000
	Block 3	978,518	\$0.07601	\$0.00000	\$0.00087	\$0.07514					0.0	\$0	\$0.00000
	Block 4	3,232,735	\$0.04557	\$0.00000	(\$0.00007)	\$0.04564					0.0	\$0	\$0.00000
	Block 5	472,307	\$0.02730	\$0.00000	(\$0.00065)	\$0.02795					0.0	\$0	\$0.00000
	Block 6	0	\$0.01517	\$0.00000	(\$0.00102)	\$0.01619					0.0	\$0	\$0.00000
32I Interr Trans	Block 1	6,144,023	\$0.12543	\$0.00000	\$0.00307	\$0.12236	\$5,680,357	\$925.00	73	\$6,490,657	0.0	\$0	\$0.00000
	Block 2	10,403,074	\$0.10713	\$0.00000	\$0.00247	\$0.10466					0.0	\$0	\$0.00000
	Block 3	6,958,044	\$0.07662	\$0.00000	\$0.00145	\$0.07517					0.0	\$0	\$0.00000
	Block 4	15,417,391	\$0.04610	\$0.00000	\$0.00045	\$0.04565					0.0	\$0	\$0.00000
	Block 5	35,960,832	\$0.02781	\$0.00000	(\$0.00016)	\$0.02797					0.0	\$0	\$0.00000
	Block 6	99,266,501	\$0.01563	\$0.00000	(\$0.00056)	\$0.01619					0.0	\$0	\$0.00000
33		0	\$0.00862	\$0.00000	(\$0.00147)	\$0.01009	\$0	\$38,000.00	0	\$0	0.0	\$0	\$0.00000
Special Contracts		54,127,531	\$0.00544	\$0.00000	\$0.00191	\$0.00353	\$191,070	\$0.00	7	\$191,070	0.0	\$0	\$0.00000
TOTALS		1,098,129,249					\$ 429,204,932			\$ 513,502,081		\$ 491,903,434	\$ (1,894,717)
Sources for line 2 above:							\$ 38,693,003			\$ 50,681,560			
Inputs page												Line 71	
Tariff Schedules													
Rate Adjustment Schedule												Sched 168	

Note: Allocation to rate schedules or blocks with zero volumes is calculated on an overall margin percentage change basis.  
 \* Since Billing Rates for all schedules above 31 do not include demand, column c for those schedules is WACOG only  
 \*\* Rate schedule 32 firm service includes as total margin the storage and distribution capacity charges and are derived using MDDV therm usages

										Advice 24-11A See note [9]	
1	Oregon PGA		Normal	Minimum	11/1/2023	11/1/2023	Proposed	Proposed	Proposed		
2	Normalized		Therms				11/1/2024	11/1/2024	11/1/2024		
3	Volumes page,	Therms in	Monthly	Monthly	Billing	Current	Schedule 168 Curtailment & Entitlement	Schedule 168 Curtailment & Entitlement	Schedule 168 Curtailment & Entitlement		
4	Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change		
5					F=D+(C * E)		AC = D+(C*AB)		AD = (AC-F)/F		
6	Schedule	Block	A	B	C	D	E	F	AB	AC	AD
7	2R		423,059,269	N/A	55	\$8.00	\$1,29519	\$79.24	\$1,29342	\$79.14	-0.1%
8	3C Firm Sales		178,618,735	N/A	251	\$15.00	\$1,08753	\$287.97	\$1,08622	\$287.64	-0.1%
9	3I Firm Sales		5,103,738	N/A	1,255	\$15.00	\$1,05830	\$1,343.17	\$1,05733	\$1,341.95	-0.1%
10	27 Dry Out		742,733	N/A	37	\$8.00	\$1,08605	\$48.18	\$1,08446	\$48.13	-0.1%
11	31C Firm Sales	Block 1	12,281,908	2,000	2,827	\$325.00	\$0.75920	\$2,447.92	\$0.75830	\$2,445.43	-0.1%
12		Block 2	10,043,265	all additional			\$0.73098		\$0.73015		
13	31C Firm Trans	Block 1	1,267,742	2,000	3,758	\$575.00	\$0.29503	\$1,639.68	\$0.29503	\$1,639.68	0.0%
14		Block 2	1,392,960	all additional			\$0.26998		\$0.26998		
15	31I Firm Sales	Block 1	3,698,785	2,000	5,430	\$325.00	\$0.74421	\$4,283.47	\$0.74357	\$4,280.20	-0.1%
16		Block 2	7,639,515	all additional			\$0.72013		\$0.71955		
17	31I Firm Trans	Block 1	144,356	2,000	6,890	\$575.00	\$0.25351	\$2,204.08	\$0.25351	\$2,204.08	0.0%
18		Block 2	351,741	all additional			\$0.22946		\$0.22946		
19	32C Firm Sales	Block 1	34,618,514	10,000	7,386	\$675.00	\$0.67131	\$5,633.30	\$0.67076	\$5,629.23	-0.1%
20		Block 2	9,360,621	20,000			\$0.64449		\$0.64402		
21		Block 3	1,566,490	20,000			\$0.59997		\$0.59964		
22		Block 4	544,281	100,000			\$0.55528		\$0.55508		
23		Block 5	0	600,000			\$0.52318		\$0.52309		
24		Block 6	0	all additional			\$0.50796		\$0.50791		
25	32I Firm Sales	Block 1	8,547,588	10,000	20,942	\$675.00	\$0.62727	\$13,593.87	\$0.62692	\$13,587.09	0.0%
26		Block 2	7,603,172	20,000			\$0.60740		\$0.60710		
27		Block 3	2,763,251	20,000			\$0.57416		\$0.57394		
28		Block 4	3,005,494	100,000			\$0.54104		\$0.54091		
29		Block 5	195,767	600,000			\$0.51791		\$0.51785		
30		Block 6	0	all additional			\$0.50628		\$0.50624		
31	32C Firm Trans	Block 1	2,721,537	10,000	19,501	\$925.00	\$0.13325	\$3,337.38	\$0.13325	\$3,337.38	0.0%
32		Block 2	2,020,003	20,000			\$0.11366		\$0.11366		
33		Block 3	707,839	20,000			\$0.08114		\$0.08114		
34		Block 4	869,038	100,000			\$0.04857		\$0.04857		
35		Block 5	0	600,000			\$0.02899		\$0.02899		
36		Block 6	0	all additional			\$0.01601		\$0.01601		
37	32I Firm Trans	Block 1	11,657,702	10,000	75,569	\$925.00	\$0.13029	\$7,266.47	\$0.13029	\$7,266.47	0.0%
38		Block 2	17,056,306	20,000			\$0.11125		\$0.11125		
39		Block 3	10,569,490	20,000			\$0.07953		\$0.07953		
40		Block 4	22,324,991	100,000			\$0.04783		\$0.04783		
41		Block 5	22,115,808	600,000			\$0.02874		\$0.02874		
42		Block 6	7,865,614	all additional			\$0.01613		\$0.01613		
43	32C Interr Sales	Block 1	4,649,733	10,000	51,487	\$675.00	\$0.64462	\$32,098.38	\$0.64462	\$32,098.38	0.0%
44		Block 2	6,816,872	20,000			\$0.62250		\$0.62250		
45		Block 3	3,782,502	20,000			\$0.58557		\$0.58557		
46		Block 4	5,561,835	100,000			\$0.54861		\$0.54861		
47		Block 5	3,284,822	600,000			\$0.52644		\$0.52644		
48		Block 6	0	all additional			\$0.51023		\$0.51023		
49	32I Interr Sales	Block 1	4,653,469	10,000	42,594	\$675.00	\$0.62793	\$26,377.14	\$0.62793	\$26,377.14	0.0%
50		Block 2	6,055,122	20,000			\$0.60846		\$0.60846		
51		Block 3	3,505,859	20,000			\$0.57596		\$0.57596		
52		Block 4	9,726,364	100,000			\$0.54347		\$0.54347		
53		Block 5	4,171,536	600,000			\$0.52396		\$0.52396		
54		Block 6	0	all additional			\$0.50968		\$0.50968		
55	32C Interr Trans	Block 1	822,778	10,000	199,597	\$925.00	\$0.12471	\$11,732.30	\$0.12471	\$11,732.30	0.0%
56		Block 2	1,679,150	20,000			\$0.10645		\$0.10645		
57		Block 3	978,518	20,000			\$0.07601		\$0.07601		
58		Block 4	3,232,735	100,000			\$0.04557		\$0.04557		
59		Block 5	472,307	600,000			\$0.02730		\$0.02730		
60		Block 6	0	all additional			\$0.01517		\$0.01517		
61	32I Interr Trans	Block 1	6,144,023	10,000	198,801	\$925.00	\$0.12543	\$11,821.46	\$0.12543	\$11,821.46	0.0%
62		Block 2	10,403,074	20,000			\$0.10713		\$0.10713		
63		Block 3	6,958,044	20,000			\$0.07662		\$0.07662		
64		Block 4	15,417,391	100,000			\$0.04610		\$0.04610		
65		Block 5	35,960,832	600,000			\$0.02781		\$0.02781		
66		Block 6	99,266,501	all additional			\$0.01563		\$0.01563		
67	33		0	N/A	0.0	\$38,000.00	\$0.00862	\$38,000.00	\$0.00862	\$38,000.00	
68	Special Contracts		54,127,531	N/A	0	\$0	\$0.00544	\$0.00	\$0.00544	\$0.00	
69											
70	<b>Totals</b>		<b>1,098,129,249</b>								

[1] For convenience of presentation, demand charges for Rate Schedules 31 and 32 have been removed.  
 [2] Tariff Advice Notice 24-04: Non-Gas Cost Deferral Amortizations - Intervenor Funding  
 [3] Tariff Advice Notice 24-05A: Non-Gas Cost Deferral Amortizations - Oregon PUC Fee  
 [4] Tariff Advice Notice 24-06A: Non-Gas Cost Deferral Amortizations - SRRM  
 [5] Tariff Advice Notice 24-07A: Non-Gas Cost Deferral Amortizations - Industrial DSM  
 [6] Tariff Advice Notice 24-08: Non-Gas Cost Deferral Amortizations - Decoupling  
 [7] Tariff Advice Notice 24-09: Non-Gas Cost Deferral Amortizations - WARM  
 [8] Tariff Advice Notice 24-10: Non-Gas Cost Deferral Amortization - Corporate Activity Tax (CAT) Amortization  
 [9] Tariff Advice Notice 24-11A: Non-Gas Cost Amortization - Net Curtailment and Entitlement Revenues  
 [10] Tariff Advice Notice 24-12A: Non-Gas Cost Amortization - Regulatory Rate Adjustment  
 [11] Tariff Advice Notice 24-13A: Non-Gas Cost Amortization - Residential Rate Mitigation  
 [12] Tariff Advice Notice 24-14: Non-Gas Cost Amortization - RNG Transport Allocation  
 [13] Tariff Advice Notice 24-15A: COVID  
 [14] Tariff Advice Notice 24-16: Non-Gas Cost Amortization - TSA Security Directive  
 [15] Tariff Advice Notice 24-19: PGA  
 [16] Tariff Advice Notice 24-17A: RNG Adj Mechanism  
 [17] Tariff Advice Notice 24-18A: Mist Recall

**NW Natural**  
**Rates and Regulatory Affairs**  
**2024-2025 PGA Filing - OREGON**  
**Basis for Revenue Related Costs**

	Twelve Months <u>Ended 06/30/24</u>		
1			
2			
3	Total Billed Gas Sales Revenues	\$ 920,096,835	
4	Total Oregon Revenues	\$ 925,565,009	
5			
6	Regulatory Commission Fees [1]	n/a	0.450% Statutory rate
7	City License and Franchise Fees	\$ 21,672,271	2.342% Line 7 ÷ Line 4
8	Net Uncollectible Expense [2]	\$ 2,248,412	0.243% Line 8 ÷ Line 4
9			
10	Total		<b>3.035%</b> Sum lines 8-9
11			
12			

13 **Note:**

- 14 [1] Dollar figure is set at statutory level of 0.275% times Total Oregon Revenues (line 4).  
 15 Because the fee changed since our last general rate case, the difference between the previous fee of 0.375%  
 16 and the new fee of 0.450%, as it affects our base rates, is being captured as a temporary deferral.  
 17 [2] Represents the normalized net write-offs based on a two-year average.



**NW Natural**  
**Rates & Regulatory Affairs**  
**2024-2025 PGA Filing - Oregon: September Filing**  
**PGA Effects on Revenue**  
**Schedule 168: Curtailment & Entitlement Revenues**

	<b>Including Revenue Sensitive Amount</b>
1	
2 <b><u>Temporary Increments</u></b>	
3	
4 <u>Removal of Current Temporary Increments</u>	
5 Net Curtailment and Entitlement Revenues	<u>853,066</u>
6	
7	
8 <u>Addition of Proposed Temporary Increments</u>	
9 Net Curtailment and Entitlement Revenues	<u>(1,894,717)</u>
10	
11	
12 <b>TOTAL OF ALL COMPONENTS OF RATE CHANGES</b>	<b><u><u>(\$1,041,651)</u></u></b>
13	
14	
15	
16 2023 Oregon Earnings Test Normalized Total Revenues	\$975,829,919
17	
18 Effect of this filing, as a percentage change (line 12 ÷ line 16)	-0.11%

**NW Natural**  
**Rates & Regulatory Affairs**  
**2024-2025 PGA Filing - September Filing**  
**Summary of Deferred Accounts Included in the PGA**

<b>Account</b>		<b>Balance 6/30/2024</b>	<b>Jul-Oct Estimated Activity</b>	<b>Jul-Oct Interest</b>	<b>Estimated Balance 10/31/2024</b>	<b>Interest Rate During Amortization</b>	<b>Estimated Interest During Amortization</b>	<b>Total Estimated Amount for (Refund) or Collection</b>
<b>A</b>		<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F1</b>	<b>F2</b>	<b>G</b>
68	232060 CURTAILMENT & ENTITLEMENT DEFERRAL	(1,671,342)	0	(38,411)	(1,709,753)	<b>5.40%</b>		
69	232065 CURTAILMENT & ENTITLEMENT AMORTIZATION	(183,027)	110,576	(2,381)	(74,832)			
70	Total	(1,854,369)	110,576	(40,792)	(1,784,585)	5.40%	(52,629)	(1,837,214)

E = sum B thru D

G = E + F2

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: OR Curtailment & Entitlement Revenue Deferral  
 Account Number: 232060  
 Docket: Docket UG 388 Order No. 20-364

1	Debit (Credit)							
2	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
3	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
4								
5	Beginning Balance							
38	Jul-23		-		6.836%	(4,536.55)	(4,536.55)	(800,889.03)
39	Aug-23		-		6.836%	(4,562.40)	(4,562.40)	(805,451.43)
40	Sep-23		-		6.836%	(4,588.39)	(4,588.39)	(810,039.82)
41	Oct-23		(299.55)		6.836%	(4,615.38)	(4,914.93)	(814,954.75)
42	Nov-23	<b>1</b>	(289.42)	814,654.35	6.836%	(2.54)	814,362.39	(592.36)
43	Dec-23		(4,719.00)		6.836%	(16.82)	(4,735.82)	(5,328.18)
44	Jan-24		(1,531,884.68)		6.836%	(4,393.67)	(1,536,278.35)	(1,541,606.53)
45	Feb-24		(21,270.00)		6.836%	(8,842.60)	(30,112.60)	(1,571,719.13)
46	Mar-24		(8,970.00)		6.836%	(8,979.11)	(17,949.11)	(1,589,668.24)
47	Apr-24		(33,350.00)		6.836%	(9,150.80)	(42,500.80)	(1,632,169.04)
48	May-24		(20,350.00)		6.836%	(9,355.89)	(29,705.89)	(1,661,874.93)
49	Jun-24		0.00		6.836%	(9,467.15)	(9,467.15)	(1,671,342.08)
50	Jul-24		0.00		6.836%	(9,521.08)	(9,521.08)	(1,680,863.16)
51	Aug-24		0.00		6.836%	(9,575.32)	(9,575.32)	(1,690,438.48)
52	Sep-24		0.00		6.836%	(9,629.86)	(9,629.86)	(1,700,068.34)
53	Oct-24		0.00		6.836%	(9,684.72)	(9,684.72)	(1,709,753.06)

54  
 55 **History truncated for ease of viewing**

56  
 57 **NOTES**

58 **1** -Transferred June balance plus July-October interest on June balance to account 232065 for amortization.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Curtailment/Entitlement  
 Account Number: 232065  
 Docket: Docket UG 388 and UG 479  
 Amortization of 2021-22 deferral approved in Order No. 23-402

1	Debit	(Credit)						
2								
3	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
4	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
5	Beginning Balance							
25	Jul-23		3,695.84		1.82%	(16.17)	3,679.67	(8,830.09)
25	Aug-23		3,098.93		1.82%	(11.04)	3,087.89	(5,742.20)
27	Sep-23		3,346.41		1.82%	(6.17)	3,340.24	(2,401.96)
28	Oct-23		4,871.98		1.82%	0.05	4,872.03	2,470.07
29	Nov-23	Old rates	6,330.14		1.82%	8.55	6,338.69	8,808.76
30	Nov-23	New rates (1)	27,382.80	(814,654.35)	5.13%	(3,424.12)	(790,695.67)	(781,886.91)
31	Dec-23		108,601.21		5.13%	(3,110.43)	105,490.78	(676,396.13)
32	Jan-24		133,613.90		5.13%	(2,605.99)	131,007.91	(545,388.22)
33	Feb-24		112,893.73		5.13%	(2,090.22)	110,803.51	(434,584.71)
34	Mar-24		102,654.59		5.13%	(1,638.43)	101,016.16	(333,568.55)
35	Apr-24		68,041.90		5.13%	(1,280.57)	66,761.33	(266,807.22)
36	May-24		51,835.80		5.13%	(1,029.80)	50,806.00	(216,001.22)
37	Jun-24		33,825.36		5.13%	(851.10)	32,974.26	(183,026.96)
38	Jul-24	Forecasted	21,375.55		5.13%	(736.75)	20,638.80	(162,388.16)
39	Aug-24	Forecasted	19,159.68		5.13%	(653.26)	18,506.42	(143,881.74)
40	Sep-24	Forecasted	21,487.82		5.13%	(569.16)	20,918.66	(122,963.08)
41	Oct-24	Forecasted	48,552.88		5.13%	(421.89)	48,130.99	(74,832.09)

42  
43  
44  
45  
46  
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48 **History truncated for ease of viewing**

49

50 **NOTES**

51 **1** - Transferred in authorized balance from account 232065 Curtailment & Entitlement Deferral for amortization.